

CITY OF ROCHESTER, MINNESOTA

MUNICIPAL RECREATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2001

With Comparative Amounts For the Year Ended December 31, 2000

	Final Budget 2001	Actual 2001	Variance- Favorable (Unfavorable)	Actual 2000
GENERAL PROPERTY TAXES	<u>\$3,188,062</u>	<u>\$3,207,990</u>	<u>\$19,928</u>	<u>\$3,016,130</u>
INTERGOVERNMENTAL REVENUES:				
Shared state taxes:				
HACA	734,320	737,745	3,425	737,581
PERA aid	18,562	18,562		18,562
Independent School District 535	6,144	6,144		19,659
Olmsted County	7,504	541	(6,963)	
State grants	<u>600</u>	<u>600</u>		
Total Intergovernmental Revenues	<u>767,130</u>	<u>763,592</u>	<u>(3,538)</u>	<u>775,802</u>
CHARGES FOR SERVICES:				
Mayo Civic Center	1,336,729	1,378,563	41,834	1,489,620
Golf	1,309,915	1,223,674	(86,241)	1,275,851
Swimming pools	124,050	122,857	(1,193)	116,034
Recreation	327,450	333,505	6,055	322,227
Tennis Center	10,700	9,835	(865)	9,480
Graham Arenas	370,700	371,113	413	376,684
Volleyball Center	155,000	187,794	32,794	138,047
Recreation Center	611,265	618,152	6,887	556,743
Park programs	62,239	63,509	1,270	77,810
Plummer House	<u>35,000</u>	<u>47,787</u>	<u>12,787</u>	<u>45,419</u>
Total Charges for Services	<u>4,343,048</u>	<u>4,356,789</u>	<u>13,741</u>	<u>4,407,915</u>
MISCELLANEOUS REVENUES:				
Interest earnings	120,000	139,076	19,076	135,786
Net increase in the fair value of investments		29,500	29,500	58,600
Private sources and other	<u>21,554</u>	<u>45,514</u>	<u>23,960</u>	<u>42,485</u>
Total Miscellaneous Revenues	<u>141,554</u>	<u>214,090</u>	<u>72,536</u>	<u>236,871</u>
Total Revenues	<u>8,439,794</u>	<u>8,542,461</u>	<u>102,667</u>	<u>8,436,718</u>
OTHER FINANCING SOURCES:				
Operating transfers in:				
Capital project funds	<u>324,183</u>	<u>325,311</u>	<u>1,128</u>	<u>250,262</u>
Total Revenues and Other Financing Sources	<u>\$8,763,977</u>	<u>\$8,867,772</u>	<u>\$103,795</u>	<u>\$8,686,980</u>

Continued

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IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)

For the Year Ended December 31, 2001

With Comparative Amounts For the Year Ended December 31, 2000

	<u>Final Budget 2001</u>	<u>Actual 2001</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Actual 2000</u>
PARK AND RECREATION:				
Administration:				
Employee services	\$301,287	\$307,682	(\$6,395)	\$272,691
Contractual services	18,495	19,797	(1,302)	21,904
Materials and supplies	4,800	3,193	1,607	3,655
Other charges	6,165	6,405	(240)	4,846
Total	<u>330,747</u>	<u>337,077</u>	<u>(6,330)</u>	<u>303,096</u>
Recreation Department:				
Employee services	402,837	419,528	(16,691)	391,570
Contractual services	57,450	74,834	(17,384)	71,020
Materials and supplies	41,676	34,094	7,582	30,347
Other charges	2,632	3,311	(679)	1,740
Allocated to other activities	(19,224)	(19,294)	70	(18,309)
Total	<u>485,371</u>	<u>512,473</u>	<u>(27,102)</u>	<u>476,368</u>
Golf:				
Employee services	862,621	860,381	2,240	829,314
Contractual services	138,415	136,940	1,475	140,243
Materials and supplies	109,595	112,365	(2,770)	114,000
Other charges	111,898	118,881	(6,983)	102,950
Capital outlay	3,785	3,785		15,280
Total	<u>1,226,314</u>	<u>1,232,352</u>	<u>(6,038)</u>	<u>1,201,787</u>
Tennis Center:				
Employee services	26,420	27,445	(1,025)	26,672
Contractual services	9,810	13,139	(3,329)	9,584
Materials and supplies	3,450	1,652	1,798	3,994
Capital outlay				4,624
Total	<u>39,680</u>	<u>42,236</u>	<u>(2,556)</u>	<u>44,874</u>
Volleyball Center:				
Employee services	56,903	50,062	6,841	46,153
Contractual services	132,542	143,419	(10,877)	121,983
Materials and supplies	5,848	4,039	1,809	6,407
Other charges	1,488	2,562	(1,074)	2,823
Total	<u>196,781</u>	<u>200,082</u>	<u>(3,301)</u>	<u>177,366</u>
Swimming Pools:				
Employee services	108,345	121,206	(12,861)	113,529
Contractual services	52,440	58,591	(6,151)	51,990
Materials and supplies	17,500	19,779	(2,279)	18,648
Other charges	1,000	692	308	669
Capital outlay	2,400		2,400	
Total	<u>181,685</u>	<u>200,268</u>	<u>(18,583)</u>	<u>184,836</u>

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PARK AND RECREATION: (continued)				
Graham Arenas:				
Employee services	\$160,449	\$149,433	\$11,016	\$128,955
Contractual services	173,955	170,560	3,395	147,373
Materials and supplies	20,760	20,018	742	24,795
Other charges	28,461	28,446	15	27,881
Capital outlay	<u>1,000</u>		<u>1,000</u>	
Total	<u>384,625</u>	<u>368,457</u>	<u>16,168</u>	<u>329,004</u>
Park:				
Employee services	1,738,510	1,669,784	68,726	1,599,844
Contractual services	430,337	494,454	(64,117)	448,666
Materials and supplies	224,205	248,808	(24,603)	246,389
Other charges	203,282	208,016	(4,734)	186,616
Capital outlay	2,500		2,500	5,765
Allocated to other activities	<u>(30,000)</u>	<u>(52,434)</u>	<u>22,434</u>	<u>(101,686)</u>
Total	<u>2,568,834</u>	<u>2,568,628</u>	<u>206</u>	<u>2,385,594</u>
Plummer House:				
Employee services	6,459	3,746	2,713	4,226
Contractual services	25,855	40,680	(14,825)	39,303
Materials and supplies	5,450	5,016	434	6,715
Capital outlay	<u>2,500</u>		<u>2,500</u>	
Total	<u>40,264</u>	<u>49,442</u>	<u>(9,178)</u>	<u>50,244</u>
Recreation Center:				
Employee services	549,793	549,034	759	525,275
Contractual services	430,630	463,229	(32,599)	442,382
Materials and supplies	72,169	75,526	(3,357)	83,002
Other charges	<u>6,776</u>	<u>6,719</u>	<u>57</u>	<u>6,402</u>
Total	<u>1,059,368</u>	<u>1,094,508</u>	<u>(35,140)</u>	<u>1,057,061</u>
Flood Control Maintenance:				
Employee services	123,180	105,806	17,374	18,012
Contractual services	137,331	158,370	(21,039)	184,906
Materials and supplies	34,580	22,163	12,417	23,872
Other charges	<u>28,788</u>	<u>25,791</u>	<u>2,997</u>	<u>22,730</u>
Total	<u>323,879</u>	<u>312,130</u>	<u>11,749</u>	<u>249,520</u>

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PARK AND RECREATION: (continued)				
Mayo Civic Center:				
Employee services	\$1,044,628	\$1,039,099	\$5,529	\$1,027,846
Contractual services	711,598	643,200	68,398	664,895
Materials and supplies	97,540	87,957	9,583	65,556
Other charges	19,942	24,667	(4,725)	22,886
Capital outlay	6,000	2,402	3,598	
Total	<u>1,879,708</u>	<u>1,797,325</u>	<u>82,383</u>	<u>1,781,183</u>
Mayo Civic Center Promotional Fund:				
Contractual services	40,643	29,261	11,382	29,949
Other charges				24
Total	<u>40,643</u>	<u>29,261</u>	<u>11,382</u>	<u>29,973</u>
Total Expenditures	<u>8,757,899</u>	<u>8,744,239</u>	<u>13,660</u>	<u>8,270,906</u>
OTHER FINANCING USES:				
Operating transfers out:				
Capital project funds	<u>1,133,826</u>	<u>1,255,912</u>	<u>(122,086)</u>	<u>974,065</u>
Total Expenditures and Other Financing Uses	<u>9,891,725</u>	<u>10,000,151</u>	<u>(108,426)</u>	<u>9,244,971</u>
Excess (Deficit) Financing Sources Over Uses	(1,127,748)	(1,132,379)	(4,631)	(557,991)
Fund Balance - January 1	<u>2,144,421</u>	<u>2,144,421</u>		<u>2,702,412</u>
Fund Balance - December 31	<u><u>\$1,016,673</u></u>	<u><u>\$1,012,042</u></u>	<u><u>(\$4,631)</u></u>	<u><u>\$2,144,421</u></u>